

Property Taxes

TABLE 16A—TIMBER YIELD TAX AND TIMBER RESERVE FUND TAX STATISTICS, 1977 TO 2004

Calendar year	Market value of timber harvest (In millions)	Timber yield tax		Timber reserve fund	
		Rate ^a (%)	Net revenue (In thousands)	Rate ^a (%)	Net revenue (In thousands)
1	2	3	4	5	6
2004	\$500.1	2.9	\$14,440	—	—
2003	447.7	2.9	13,193	—	—
2002	452.0	2.9	13,742	—	—
2001	575.7	2.9	19,656	—	—
2000	909.1	2.9	26,026	—	—
1999	763.8	2.9	23,249	—	—
1998	759.0	2.9	22,815	—	—
1997	867.7	2.9	26,282	—	—
1996	920.9	2.9	26,707	—	—
1995	945.3	2.9	27,415	—	—
1994	1,103.1	2.9	31,991	—	—
1993	1,272.3	2.9	36,897	—	—
1992	902.4	2.9	26,170	—	—
1991	661.8	2.9	19,192	—	—
1990	890.5	2.9	24,937	—	—
1989	762.7	2.9	21,731	—	—
1988	669.2	2.9	20,014	—	—
1987	577.2	2.9	16,828	—	—
1986	451.8	2.9	14,009	—	—
1985	396.5	2.9	12,155	—	—
1984	425.0	2.9	13,144	—	—
1983	400.5	2.9	12,045	— ^b	\$81
1982	296.1	2.9	9,004	5.2	15,361
1981	493.1	3.0	14,970	1.7	8,179
1980	565.8	3.0	16,945	0.0	13
1979	742.7	3.0	22,481	0.0	18
1978	682.1	6.0	41,342	0.5	3,439
1977	389.0 ^c	6.0	23,822 ^c	0.5	1,985 ^c

a. In effect for the year. The rate is set annually in December.

b. A sunset provision terminated the reserve fund tax at the end of 1982.

c. This tax became effective April 1, 1977. The timber yield tax replaced the ad valorem property tax on standing timber. The reserve rate assured that the timber tax fund would be sufficient to meet the revenue guarantees of the participating counties.

TABLE 16B—TIMBER PRODUCTION^a STATISTICS, BY COUNTY, 2004

County	Net volume ^b (In millions of board feet)	Market value ^c (In thousands)	County	Net volume ^b (In millions of board feet)	Market value ^c (In thousands)
1	2	3	1	2	3
Amador	7.0	\$1,782	San Bernardino	1.4	9
Butte	52.5	15,032	San Mateo	3.8	1,803
Calaveras	50.2	12,966	Santa Cruz	11.1	5,811
Del Norte	28.5	13,118	Shasta	135.7	29,828
El Dorado	100.8	23,333	Sierra	27.2	5,309
Fresno	8.2	1,418	Siskiyou	239.3	51,565
Humboldt	396.5	169,122	Sonoma	14.1	5,749
Lassen	91.7	15,816	Tehama	28.6	7,783
Madera	2.5	485	Trinity	94.9	23,269
Mariposa	2.8	712	Tulare	16.3	2,169
Mendocino	109.5	40,995	Tuolumne	23.6	5,038
Modoc	34.1	6,107	Yuba	27.5	10,037
Nevada	33.4	8,775	Other ^d	1.6	609
Placer	39.3	10,213	Totals	1,705.9	\$500,126
Plumas	123.7	31,273			

a. Data are from harvest reports prepared by taxpayers for payment of the Timber Yield Tax and are subject to audit corrections and delinquent filing.

b. Board feet is the quantity of timber cut and scaled. Miscellaneous products including all hardwoods, Christmas trees, fuelwood, poles and pilings, and split products are generally not measured in net board feet.

c. Value of the timber immediately before cutting.

d. Includes timber harvested in Alameda, Contra Costa, Glenn, Lake, Los Angeles, Merced, Mono, Monterey, Napa, Orange, Sacramento, San Diego, San Joaquin, San Luis Obispo, Santa Clara, Solano, and Ventura counties.